

RECEIVED
IN THE UNITED STATES COURT OF APPEALS
FOR THE ELEVENTH CIRCUIT
2007 SEP 11 A 9:39
DEBRA P. HACKETT, CLK
U.S. DISTRICT COURT
MIDDLE DISTRICT ALA No. 07-12593-I

FILED
U.S. COURT OF APPEALS
ELEVENTH CIRCUIT

SEP 7 2007

THOMAS K. KAHN
CLERK

GENE COGGINS,

Plaintiff-Appellant,

versus

STATE OF ALABAMA,
ALABAMA DEPARTMENT OF REVENUE, et al.,

Defendants-Appellees.

Appeal from the United States District Court for the
Middle District of Alabama

Before DUBINA and MARCUS, Circuit Judges.

BY THE COURT:

Appellant has filed a motion for reconsideration of this Court's order dated July 17, 2007, denying his motion for leave to proceed on appeal in forma pauperis. Upon reconsideration, appellant's motion for leave to proceed on appeal in forma pauperis is DENIED because the appeal is frivolous. See 28 U.S.C. § 1915(e)(2); Pace v. Evans, 709 F.2d 1428 (11th Cir. 1983); Siegel v. LePore, 234 F.3d 1163, 1172 (11th Cir.2000) (en banc).